

Some Facts and Figures

Relating to Local Taxation For Public Schools

A comparative study of the revenues provided for public education in the several states and territories of the Union is herewith presented. Expenditures for higher education in colleges and universities are not included in these tables. Reference is made to the public schools only.

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TO THE PUBLIC:

29 May 15 B.H.S.

Section 1685 of the code, enumerating the duties of the superintendent of education, says among other things, "He shall * * * * * elicit information relative to the system of public education in other states and countries, and disseminate all useful knowledge regarding the same, etc." The facts presented in this pamphlet were obtained for the most part from the last report, volume II, of the United States Commissioner of Education at Washington. That the tables are absolutely reliable we have no reason to doubt. These simple facts are presented without any lengthy comment. They speak for themselves.

My purpose in arranging these tables and in publishing this pamphlet (without any expense to the State) is to try to convince any one who may not already be convinced that the people of Alabama are entitled to have the privilege of supporting their own schools through local taxation by districts and by an increased county rate.

The pages in the latter part of this pamphlet showing the basis of taxation for the public schools in each of the several States of the Union are correct down to date of January 15th, 1911. It will be seen that Alabama is in a class almost by itself in denying to the people the right of supporting local schools with local money. Surely the voting privilege in Alabama is reposed in as safe hands as it is in the other States. If there are counties and districts which do not need any additional revenue for their schools they would not be required to have it. Those counties and districts which do need this relief ought to be allowed to have it.

Special attention is called to page 16 showing the percentage of our taxes raised locally—by counties and districts—as compared with the percentage of local taxes raised for school purposes in the other states. That table covers the whole matter.

Let the people have the chance of saying, in the regular election in November, 1912, whether they are willing to trust themselves with local taxing powers to assist the State in the support and maintenance of their own public schools.

Henry J. Willingham,

Superintendent of Education.

Sup't. of Pub. Schs.

It is interesting to note on the next page the relatively small amount we are spending in public education. Evidently the people in northern, eastern and western states do not regard these expenditures as burdensome taxation. Probably they regard such money as a permanent investment.

WHOLE AMOUNT RAISED (1907-8) FOR
EACH PERSON OF SCHOOL AGE.

| | |
|----------------------|---------|
| Nevada | \$62.86 |
| Washington | 42.60 |
| California | 32.34 |
| Montana | 30.69 |
| Colorado | 29.36 |
| New York | 27.63 |
| Massachusetts | 27.30 |
| Wyoming | 24.16 |
| New Jersey | 23.29 |
| Idaho | 23.28 |
| N. Dakota | 22.62 |
| Oregon | 22.11 |
| Michigan | 21.31 |
| Illinois | 21.25 |
| Pennsylvania | 21.16 |
| Connecticut | 21.15 |
| Utah | 20.76 |
| S. Dakota | 19.96 |
| Ohio | 19.69 |
| Minnesota | 19.54 |
| Indiana | 18.78 |
| Nebraska | 18.63 |
| Iowa | 18.37 |
| Arizona | 17.89 |
| Vermont | 17.79 |
| Rhode Island | 17.58 |
| New Hampshire | 17.32 |
| Maine | 16.01 |
| Wisconsin | 15.07 |
| Kansas | 13.86 |
| Missouri | 11.92 |
| West Virginia | 11.30 |
| Maryland | 9.81 |
| Delaware | 9.51 |
| Florida | 8.44 |
| New Mexico | 8.16 |
| Texas | 7.05 |
| Louisiana | 6.70 |
| Virginia | 5.52 |
| Arkansas | 5.35 |
| Kentucky | 5.30 |
| Tennessee | 4.93 |
| Georgia | 4.39 |
| North Carolina | 3.65 |
| Alabama | 3.30 |
| South Carolina | 3.29 |
| Mississippi | 3.21 |

Seven states have no form of compulsory attendance law. Alabama is one of them. This fact accounts, in a measure, for the comparatively small percentage of Alabama children who actually attend school.

Dividing our public school fund among those who do attend, we make a showing on the next page which prevents us becoming hilarious even if we do stand above five other states.

AVERAGE DAILY EXPENDITURE PER
PUPIL BASED ON AVERAGE
ATTENDANCE (1907-08)

| | Cents |
|--------------------------|-------|
| 1. Nevada | 46.5 |
| 2. North Dakota | 34.4 |
| 3. Montana | 34.3 |
| 4. Arizona | 33.6 |
| 5. California | 30.3 |
| 6. Wyoming | 27.6 |
| 7. New York | 26.9 |
| 8. Washington | 26.8 |
| 9. Colorado | 26.3 |
| 10. South Dakota | 26.1 |
| 11. New Jersey | 25.5 |
| 12. Minnesota | 24.5 |
| 13. Illinois | 23.9 |
| 14. Idaho | 23.1 |
| 15. Massachusetts | 22.9 |
| 16. Utah | 22.5 |
| 17. Ohio | 22.4 |
| 18. Oregon | 21.8 |
| 19. Pennsylvania | 21.4 |
| 20. Rhode Island | 20.2 |
| 21. Wisconsin | 19.9 |
| 22. Indiana | 19.6 |
| 23. New Hampshire | 19.3 |
| 24. Connecticut | 19.1 |
| 25. Nebraska | 18.8 |
| 26. Vermont | 18.3 |
| 27. Iowa | 18.2 |
| 28. Michigan | 18.0 |
| 29. Maine | 17.9 |
| 30. Missouri | 17.3 |
| 31. Kansas | 16.8 |
| 32. Oklahoma | 15.7 |
| 33. Louisiana | 15.5 |
| 34. New Mexico | 15.5 |
| 35. Florida | 15.4 |
| 36. West Virginia | 14.6 |
| 37. Texas | 14.5 |
| 38. Maryland | 13.8 |
| 39. Virginia | 11.9 |
| 40. Delaware | 11.7 |
| 41. Arkansas | 11.4 |
| 42. Kentucky | 10.2 |
| 43. Alabama | 9.3 |
| 44. North Carolina | 9.2 |
| 45. Georgia | 8.8 |
| 46. Tennessee | 7.8 |
| 47. South Carolina | 7.2 |
| 48. Mississippi | 5.7 |

Sometimes we persuade ourselves to believe that we are already spending a due share of our means in providing for the education of our children. The table on the next page answers that question and the answer is against us.

AMOUNT EXPENDED FOR PUBLIC
SCHOOLS ON EACH \$100 OF TRUE
VALUATION OF ALL REAL AND
PERSONAL PROPERTY,
1907-08.

| | Amount in Cents |
|----------------------------|-----------------|
| 1. Washington | 38.6 |
| 2. Utah | 34.0 |
| 3. Massachusetts | 33.2 |
| 4. Colorado | 33.0 |
| 5. South Dakota | 32.9 |
| 6. Vermont | 32.6 |
| 7. North Dakota | 31.5 |
| 8. West Virginia | 30.1 |
| 8. Indiana | 30.1 |
| 9. New York | 29.8 |
| 10. Idaho | 29.1 |
| 11. Michigan | 27.9 |
| 12. Wisconsin | 27.8 |
| 13. New Jersey | 27.3 |
| 14. Mississippi | 27.1 |
| 15. Maine | 26.8 |
| 15. Connecticut | 26.8 |
| 16. New Hampshire | 26.6 |
| 16. Ohio | 26.6 |
| 17. Iowa | 26.4 |
| 18. Missouri | 26.3 |
| 19. Kansas | 25.2 |
| 20. Illinois | 24.7 |
| 21. North Carolina | 24.6 |
| 22. Minnesota | 24.1 |
| 23. Nebraska | 23.8 |
| 24. Tennessee | 23.6 |
| 25. California | 22.8 |
| 26. Pennsylvania | 22.7 |
| 27. Rhode Island | 22.6 |
| 28. Florida | 21.9 |
| 28. Texas | 21.9 |
| 29. Arkansas | 21.5 |
| 30. Oklahoma | 21.4 |
| 31. Oregon | 21.2 |
| 32. South Carolina | 20.3 |
| 33. Georgia | 19.2 |
| 34. Maryland | 18.2 |
| 35. Kentucky | 17.4 |
| 36. Virginia | 16.6 |
| 36. Montana | 16.6 |
| 37. Louisiana | 15.0 |
| 38. Arizona | 14.3 |
| 39. Indian Territory | 14.0 |
| 40. Alabama | 13.0 |
| 41. Nevada | 11.7 |
| 42. New Mexico | 10.6 |

Delaware omitted.

Wyoming omitted.

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If the census of 1900 had neglected to report the illiteracy of whites and blacks separate, we might content ourselves with thinking that the presence of the negroes caused Alabama to be so near the bottom of the list. The next page referring only to grown white men born in Alabama makes interesting reading and causes us to wonder what showing we shall make when the figures of the census of 1910 are announced.

PER CENT. OF ILLITERATES (UNABLE
TO WRITE) AMONG NATIVE WHITE
ADULT MALES, 1900

| | | |
|-----|------------------------|------|
| 1. | Washington State | .5 |
| 2. | Nevada | .8 |
| 3. | Wyoming | .8 |
| 4. | Montana | .8 |
| 5. | South Dakota | .8 |
| 6. | Massachusetts | .9 |
| 7. | Nebraska | 1.0 |
| 8. | North Dakota | 1.0 |
| 9. | Minnesota | 1.0 |
| 10. | Connecticut | 1.0 |
| 11. | California | 1.1 |
| 12. | Oregon | 1.1 |
| 13. | Idaho | 1.1 |
| 14. | Utah | 1.2 |
| 15. | Iowa | 1.6 |
| 16. | Kansas | 1.7 |
| 17. | New York | 1.8 |
| 18. | Wisconsin | 1.9 |
| 19. | Rhode Island | 2.0 |
| 20. | New Hampshire | 2.0 |
| 21. | New Jersey | 2.3 |
| 22. | Colorado | 2.4 |
| 23. | Michigan | 2.4 |
| 24. | Pennsylvania | 2.5 |
| 25. | Oklahoma | 2.7 |
| 26. | Illinois | 2.8 |
| 27. | Maine | 3.1 |
| 28. | Ohio | 3.2 |
| 29. | Vermont | 4.1 |
| 30. | Indiana | 4.4 |
| 31. | Arizona | 4.5 |
| 32. | Maryland | 5.1 |
| 33. | Missouri | 5.4 |
| 34. | Texas | 5.8 |
| 35. | Delaware | 7.1 |
| 36. | Mississippi | 8.1 |
| 37. | Florida | 8.3 |
| 38. | Arkansas | 10.5 |
| 39. | Indian Territory | 10.7 |
| 40. | Georgia | 11.8 |
| 41. | Virginia | 12.2 |
| 42. | South Carolina | 12.3 |
| 43. | Alabama | 13.8 |
| 44. | Tennessee | 14.1 |
| 45. | Kentucky | 14.3 |
| 46. | Louisiana | 16.9 |
| 47. | North Carolina | 18.9 |
| 48. | New Mexico | 23.6 |

The next table puts us really at the bottom of the list. The children who actually go to school in this state attend just long enough to be equivalent to two months for all the children of school age in the state. In other words, we are making a desperate effort to educate children who are not in school.

AVERAGE NUMBER OF DAYS' ATTEND-
ANCE FOR EVERY CHILD OF
SCHOOL AGE IN 1907-8.

| | | |
|-----|----------------------|-------|
| 1. | Washington | 147.6 |
| 2. | California | 122.4 |
| 3. | Nevada | 119.2 |
| 4. | Massachusetts | 116.4 |
| 5. | Idaho | 115.0 |
| 6. | Colorado | 109.5 |
| 7. | Connecticut | 109.1 |
| 8. | Nebraska | 103.1 |
| 9. | Michigan | 103.0 |
| 10. | New York | 99.3 |
| 11. | Iowa | 98.7 |
| 12. | Oregon | 98.2 |
| 13. | Vermont | 96.8 |
| 14. | New Jersey | 96.3 |
| 15. | Rhode Island | 95.0 |
| 16. | Utah | 94.5 |
| 17. | Kansas | 88.7 |
| 18. | Delaware | 88.0 |
| 19. | Indiana | 87.8 |
| 20. | Ohio | 87.3 |
| 21. | Illinois | 84.8 |
| 22. | Pennsylvania | 84.5 |
| 23. | Montana | 83.7 |
| 24. | New Hampshire | 82.7 |
| 25. | Wyoming | 82.6 |
| 26. | North Dakota | 81.4 |
| 27. | South Dakota | 77.5 |
| 28. | Maine | 76.0 |
| 29. | Wisconsin | 75.3 |
| 30. | Minnesota | 75.3 |
| 31. | Missouri | 72.4 |
| 32. | Maryland | 69.0 |
| 33. | West Virginia | 64.9 |
| 34. | Arizona | 58.8 |
| 35. | Tennessee | 57.8 |
| 36. | Texas | 52.9 |
| 37. | Georgia | 50.5 |
| 38. | Mississippi | 50.3 |
| 39. | Florida | 50.1 |
| 40. | Kentucky | 49.6 |
| 41. | Virginia | 47.9 |
| 42. | New Mexico | 45.6 |
| 42. | Oklahoma | 44.8 |
| 43. | Louisiana | 44.5 |
| 45. | Arkansas | 44.3 |
| 46. | North Carolina | 43.1 |
| 47. | South Carolina | 42.3 |
| 48. | Alabama | 40.7 |

Even after children are enrolled in the schools of Alabama this page shows that they attend only an average of 73 days.

Alabamians are willing to admit that their children are the best and the brightest of any in the world, but it is complimenting them rather too highly to expect them to compete in life's battles on 73 days' schooling with other children who attend twice as long.

AVERAGE NUMBER OF DAYS ATTENDED BY EACH PUPIL ENROLLED
IN 1907-8.

| | | |
|-----|----------------------|-------|
| 1. | Massachusetts | 154.0 |
| 2. | New York | 148.6 |
| 3. | Rhode Island | 145.5 |
| 4. | Connecticut | 141.2 |
| 5. | Michigan | 138.7 |
| 6. | New Jersey | 137.5 |
| 7. | California | 136.5 |
| 8. | Illinois | 132.1 |
| 9. | Pennsylvania | 129.9 |
| 10. | Indiana | 127.0 |
| 11. | Utah | 123.6 |
| 12. | New Hampshire | 122.7 |
| 13. | Ohio | 121.9 |
| 14. | Washington | 121.8 |
| 15. | Vermont | 121.4 |
| 16. | Iowa | 120.6 |
| 17. | Oregon | 119.0 |
| 18. | Nebraska | 118.3 |
| 19. | Montana | 117.6 |
| 20. | Delaware | 116.6 |
| 21. | Wisconsin | 111.7 |
| 22. | Kansas | 111.4 |
| 23. | Nevada | 110.1 |
| 24. | Minnesota | 108.8 |
| 25. | Colorado | 108.1 |
| 26. | Maryland | 106.1 |
| 27. | Missouri | 104.9 |
| 28. | Idaho | 103.6 |
| 29. | South Dakota | 99.2 |
| 30. | Wyoming | 99.1 |
| 31. | Maine | 95.9 |
| 32. | North Dakota | 94.8 |
| 33. | Louisiana | 90.4 |
| 34. | West Virginia | 87.4 |
| 35. | Arizona | 84.6 |
| 36. | Georgia | 83.6 |
| 37. | Kentucky | 82.6 |
| 38. | Virginia | 81.0 |
| 39. | Tennessee | 80.9 |
| 40. | Texas | 80.7 |
| 41. | Florida | 76.1 |
| 42. | Alabama | 73.0 |
| 43. | New Mexico | 71.3 |
| 44. | Oklahoma | 71.0 |
| 45. | South Carolina | 69.1 |
| 46. | Mississippi | 64.5 |
| 47. | North Carolina | 60.9 |
| 48. | Arkansas | 59.7 |

AMOUNT EXPENDED PER CAPITA OF TOTAL POPULATION 1907-08.

| | | |
|-----|----------------------|---------|
| 1. | Nevada | \$11.81 |
| 2. | Washington | 10 90 |
| 3. | California | 8.47 |
| 4. | North Dakota | 8.37 |
| 5. | Idaho | 7.59 |
| 6. | Colorado | 7.10 |
| 7. | Utah | 6.93 |
| 8. | Montana | 6.40 |
| 9. | New York | 6.37 |
| 10. | South Dakota | 6.26 |
| 11. | New Jersey | 6.15 |
| 12. | Massachusetts | 5.93 |
| 13. | Nebraska | 5.83 |
| 14. | Oregon | 5.63 |
| 15. | Illinois | 5.56 |
| 16. | Wyoming | 5.45 |
| 17. | Minnesota | 5.43 |
| 18. | Ohio | 5.17 |
| 19. | Iowa | 5.13 |
| 20. | Arizona | 5.09 |
| 21. | Michigan | 5.01 |
| 22. | Connecticut | 4.79 |
| 23. | Pennsylvania | 4.79 |
| 24. | Indiana | 4.77 |
| 25. | Rhode Island | 4.51 |
| 26. | Wisconsin | 4.44 |
| 27. | Kansas | 4.43 |
| 28. | Vermont | 4.15 |
| 29. | Missouri | 3.70 |
| 30. | New Hampshire | 3.45 |
| 31. | Maine | 3.15 |
| 32. | West Virginia | 2.92 |
| 33. | Delaware | 2.73 |
| 34. | Maryland | 2.65 |
| 35. | Texas | 2.57 |
| 36. | Florida | 2.39 |
| 37. | Louisiana | 2.24 |
| 38. | Oklahoma | 2.20 |
| 39. | New Mexico | 2.17 |
| 40. | Virginia | 1.81 |
| 41. | Arkansas | 1.71 |
| 42. | Kentucky | 1.56 |
| 43. | Georgia | 1.49 |
| 44. | Tennessee | 1.43 |
| 45. | North Carolina | 1.32 |
| 46. | Alabama | 1.26 |
| 47. | South Carolina | 1.07 |
| 48. | Mississippi | .98 |

In 1907-8 the percentage of the whole revenue for public school purposes derived from local taxes was as follows:

| | | | |
|-----|----------------------|-------|----------|
| 1. | Massachusetts | 94.39 | per cent |
| 2. | New York | 88.45 | " " |
| 3. | Rhode Island | 88.41 | " " |
| 4. | Kansas | 87.36 | " " |
| 5. | Oregon | 86.03 | " " |
| 6. | Iowa | 84.74 | " " |
| 7. | Ohio | 81.81 | " " |
| 8. | Pennsylvania | 81.26 | " " |
| 9. | Connecticut | 80.43 | " " |
| 10. | Missouri | 77.66 | " " |
| 11. | Wyoming | 76.88 | " " |
| 12. | New Hampshire | 76.05 | " " |
| 13. | South Dakota | 75.97 | " " |
| 14. | Vermont | 75.48 | " " |
| 15. | Idaho | 74.30 | " " |
| 16. | Nebraska | 72.68 | " " |
| 17. | Illinois | 70.37 | " " |
| 18. | Wisconsin | 69.76 | " " |
| 19. | Delaware | 67.96 | " " |
| 20. | Colorado | 66.53 | " " |
| 21. | Florida | 66.44 | " " |
| 22. | North Dakota | 66.34 | " " |
| 23. | Tennessee | 63.73 | " " |
| 24. | New Jersey | 60.09 | " " |
| 25. | New Mexico | 59.78 | " " |
| 26. | California | 59.15 | " " |
| 27. | Arkansas | 58.80 | " " |
| 28. | Maryland | 58.45 | " " |
| 29. | Minnesota | 58.37 | " " |
| 30. | Arizona | 57.94 | " " |
| 31. | West Virginia | 55.77 | " " |
| 32. | Utah | 54.49 | " " |
| 33. | Washington | 53.82 | " " |
| 34. | Virginia | 50.72 | " " |
| 35. | Maine | 46.02 | " " |
| 36. | Michigan | 40.40 | " " |
| 37. | Montana | 30.84 | " " |
| 38. | Texas | 30.06 | " " |
| 39. | Georgia | 30.04 | " " |
| 40. | Nevada | 30.03 | " " |
| 41. | Indiana | 28.82 | " " |
| 42. | South Carolina | 28.65 | " " |
| 43. | North Carolina | 25.30 | " " |
| 44. | Kentucky | 23.08 | " " |
| 45. | Alabama | 13.95 | " " |
| 46. | Louisiana | 13.47 | " " |
| 47. | Mississippi | 10.86 | " " |

Oklahoma omitted.

Basis of Taxation for the Public Schools in the Several States (m stands for mills)

| State | State Rate | County Rate | District Rate |
|-------------|---|---|--|
| Alabama | 3m | 1m | None |
| Arizona | 3 tenths of a mill | 5m to 9m | Sufficient supplement to cover 6 mos. school. |
| Arkansas | 3m | None | 7m maximum |
| California | \$7 per child between 5 & 17 | 5m, (sufficient supplement to total \$550 per teacher.) | 7m for building and 3m for school purposes |
| Colorado | Only for higher institutions | 2m to 5m compulsory | 15m in 3d class districts |
| Connecticut | \$2.25 for each child—aid to weak districts | None | 4m must be expended by district to receive state apportionment |
| Delaware | \$132,000 annually—(Only Three Counties in State) | None | Minimum \$60 in some districts; \$100 in others. |
| Florida | 1m | 3m to 7m | Not over 3m |
| Georgia | Annual appropriation by Legislature | 5m | 5m |
| Idaho | None | 5m to 10m | 15m—maximum |
| Illinois | 2m | None | 15m educational; 5m building. |
| Indiana | 13.6m—50c poll | None | 5m—25c on each poll; also special local revenue tax 5m and \$1 per poll. |

Basis of Taxation for the Public Schools in the Several States (m stands for mills)

| State | State Rate | County Rate | District Rate |
|---------------|---|-----------------|---|
| Iowa | None | None | 15m—maximum |
| Kansas | None | None | 4m to 6m |
| Kentucky | 26.5m | 2m—poll tax \$1 | 5m |
| Louisiana | 2m | 3m | None |
| Maine | 3m | None | District raises 80c per inhabitant—compulsory |
| Maryland | 1.5m | 1.5m | None |
| Massachusetts | State appropriations made to weak districts | None | District penalized for failure to maintain free public schools. |
| Michigan | "Specific taxes" on corporations | None | 1m and more—no limit. |
| Minnesota | 1m | 1m | 15m for schools, 10m for building |
| Mississippi | Legislative app'n. | None | 3m may be levied—higher may be voted |
| Missouri | One-third of the ordinary State revenue | None | 4m to 6m levied by county courts |
| Montana | None | 4m | 10m |
| Nebraska | Appropriation for weak districts | None | 25m levied by county board. District may levy 10m for building |
| Nevada | 6 tenths of a mill | 1.5m to 5m | Six mos. free school compulsory; may levy additional tax |

| | | | |
|----------------|------------------------------------|--|---|
| New Hampshire | Legislative app'n | None | Town and district tax |
| New Jersey | Legislative app'n of 2.75m | (90% school tax re- turned to counties.) | No limit. |
| New Mexico | None | 3m—compulsory | 5m to 15m |
| New York | Legislative app'n | None | Vote taxes for school purposes |
| North Carolina | Legislative app'n | 2.3 mills and 15 cents on each poll. | 3m and 90 cents on each poll. |
| North Dakota | Legislative app'n for high schools | 2m and \$1 per capita | 30m, maximum |
| Ohio | 2m | None | Levied by county board, 12m maxi- mum. 5m add. may be voted by electors. Other special sch. taxes |
| Oklahoma | .25m | 1m for common sch. & 1m for high schools | 5m schools, 5m building |
| Oregon | None | Sufficient to produce \$7 per child school age 4 to 20 | 5m |
| Pennsylvania | Legislative app'n | None | School directors may tax 13m |
| Rhode Island | Legislative app'n | None | District receives amount from state that they raise |
| South Carolina | State aid for weak districts | 3m compulsory | 8m may be levied |
| Tennessee | 1/4 of gross revenue | 1.5m compulsory, with 5m maximum. | None |
| Texas | 2m and \$1 per capita | None | 5m |
| Utah | None | 4m | 20m maximum |
| Vermont | "8c on grand list" | None | By vote, no limit. |

Basis of Taxation for the Public Schools in the Several States (m stands for mills)

| State | State Rate | County Rate | District Rate |
|---------------|---------------------|-------------------------------------|---|
| Virginia | 1m to 5m compulsory | Levied by supervisors .75 to 2m. | 5m maximum, .75 compulsory |
| Washington | 5m | 5m, compulsory per child | 10m by district board; 10m by elec- tors |
| West Virginia | Legislative app'n | None | 25m for schools 12.5m building. By district board. |
| Wisconsin | .7m, spcl. app'ns. | None | 20m for all purposes |
| Wyoming | 3m | \$2 per capita | 10m |



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